Mailing Address
P.O. Box 5757
Columbia, SC 29250-5246

STATE OF SOUTH CAROLINA
DEPARTMENT OF CONSUMER AFFAIRS

PROFESSIONAL EMPLOYER ORGANIZATIONS

S.C. Code Ann. § 40-68-10 et seq.

www.scconsumer.gov
(803) 734-4200

Street Address
3600 Forest Drive
Columbia, SC 29204-4006

FEDERAL EMPLOYMENT TAX COMPLIANCE VERIFICATION

The Internal Revenue Service has informed the Department that it will no longer issue the "letter of good standing" that the Department has accepted in the past for verification of employment tax compliance. Therefore, for federal taxes, the Department now requires applicants for PEO licenses to execute two copies of IRS Form 4506-T, which allows the IRS to provide a transcript of your tax returns to the Department. Applicants should use the edited and partially completed version of this form which is attached. The form may be filled in electronically. It must be provided concurrently with, and dated the same as your Renewal Application. Two copies of Form 4506-T are included, because a separate signed form is necessary for your Employer's Annual Federal Unemployment Tax Return (IRS Form 940), and for your Employer's Quarterly Tax Return (IRS Form 941).

For the first copy of the form, which requests a transcript of your IRS Form 940, you should fill in all of your personal information on lines 1 through 4. The information required on lines 5 through 8 has been pre-filled. For line 9, you should enter the date for the most recent tax year in the format of mm/dd/yyyy, such as 12/31/2006.

For the second copy of the form, which requests a transcript of your IRS Form 941, the directions for lines 1-8 remain the same. If you are using Adobe Acrobat or Acrobat Reader to fill in the form electronically, filling in the information on the first page should have automatically populated these fields on the second copy of the form. For line 9 of the second form, you should enter the dates for your last four quarterly returns in reverse order, in the same mm/dd/yyyy format. For example:

06/30/2007 03/31/2007 12/31/2006 09/30/2006

The attached requests for transcripts of these two forms must be completed, signed, and filed with your application. Do not send the requests directly to the IRS. They must be included with your application to the Department. We will forward the forms to the IRS.

Form **4506-T**

(Rev. April 2006)

Department of the Treasury
Internal Revenue Service

Request for Transcript of Tax Return

▶ **Do not sign this form unless all applicable lines have been completed. Read the instructions on page 2.**

▶ **Request may be rejected if the form is incomplete, illegible, or any required line was blank at the time of signature.**

OMB No. 1545-1872

Tip: Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can also call 1-800-829-1040 to order a transcript. If you need a copy of your return, use **Form 4506,** Request for Copy of Tax Return. There is a fee to get a copy of your return.

1a Name shown on tax return. If a joint return, enter the name shown first.

1b First social security number on tax return or employer identification number (see instructions)

2a If a joint return, enter spouse's name shown on tax return

2b Second social security number if joint tax return

3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code

4 Previous address shown on the last return filed if different from line 3

5 If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number. The IRS has no control over what the third party does with the tax information.

South Carolina Department of Consumer Affairs - PEO Licensing and Regulation
Post Office Box 5757 Columbia, South Carolina 29250-5757 (803) 734-4200

Caution: *If a third party requires you to complete Form 4506-T,* ***do not*** *sign Form 4506-T if lines 6 and 9 are blank.*

6 **Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ **940**

a **Return Transcript,** which includes most of the line items of a tax return as filed with the IRS. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days . . . ☐

b **Account Transcript,** which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 30 calendar days . ☐

c **Record of Account,** which is a combination of line item information and later adjustments to the account. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days . . . ☑

7 **Verification of Nonfiling,** which is proof from the IRS that you **did not** file a return for the year. Most requests will be processed within 10 business days . . . ☑

8 **Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2003, filed in 2004, will not be available from the IRS until 2005. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 45 days . . ☐

Caution: *If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.*

9 **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately.

__/__/____   __/__/____   __/__/____   __/__/____

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer.

Telephone number of taxpayer on line 1a or 2a
(   )

Sign Here

Signature (see instructions) — Date

Title (if line 1a above is a corporation, partnership, estate, or trust)

Spouse's signature — Date

Form **4506-T**

(Rev. April 2006)

Department of the Treasury
Internal Revenue Service

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Caution: *If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.*

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____/____/______ ____/____/______ ____/____/______ ____/____/______

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Telephone number of taxpayer on line 1a or 2a
( )

Sign Here

Signature (see instructions) Date

Title (if line 1a above is a corporation, partnership, estate, or trust)

Spouse's signature Date